IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR

WEDNESDAY, THE 23RD MAY 2007 / 2ND JYAISHTA 1929

WP(C).No. 14312 of 2007(D)

PETITIONER:

E.U.NAZIR, S/O.UMMAR,
IDETHUMKUNNIL HOUSE, KUMALI, IDUKKI DIST.

BY ADV. SRI.T.A.UNNIKRISHNAN
SRI.P.P.BIJU

RESPONDENTS:

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1. THE INTELLIGENCE OFFICER,
SALES TAX, SQUAD NO.II,
KOTTAYAM.

2. THE STATION HOUSE OFFICER,
MUNDAKAYAM.

BY GOVERNMENT PLEADER G.P. MOHAMMED RAFIQ

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 23/05/2007, ALONG WITH WPC NO. 14895 OF 2007 THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

C.N.RAMACHANDRAN NAIR,J.

W.P.C. NO. 14312 & 14895 OF 2007

Dated this the 23rd day of May, 2007

JUDGMENT

Heard counsel for the petitioners and the Government Pleader. Connected Writ Petitions pertain to detention of a truck load of timber covered by Ext.P1 forest pass issued by forest department. According to the petitioners the first respondent detained the goods when loading was going on. However, Government Pleader on instructions submitted that goods were fully loaded and were ready for transport and the same were not accompanied by any document. Since section 46 of the VAT Act provides for adjudication after release of goods, WPCs are disposed of directing the first respondent to release the goods on the seller or purchaser furnishing cash security for double the amount of tax on the goods valued by the first respondent. Valuation and security amount with details of method adopted for valuation should be furnished by the first respondent. In order to avoid further controversy it will be open to the petitioners to contest all aspects including valuation in adjudication proceedings. If security is not furnished, first respondent can detain goods

and proceed for adjudication, but after releasing vehicle.

Issue photocopy of this judgment today itself.

(C.N.RAMACHANDRAN NAIR)
Judge